IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

Customs Application No. 5 of 2001

The Commissioner of Customs (EP) .. Applicant
V/s.
M/s. Harison Chemicals, Mumbai .. Respondents

Mr. A.S. Rao with Mr. H.V. Mehta for the Applicant
Mr. Prakash Shah with Mr. Hariharan G. for the Respondents

CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.
DATED : 14.01.2005

P.C.:-

1. Heard the learned counsel for the Applicant and the learned counsel for the Respondents. The question of law sought to be raised before us was never even agitated either before the Commissioner of Customs Appeal or before the Customs Excise & Gold Control Appellate Tribunal (CEGAT). Under these circumstances, we are not inclined to permit the Applicant to raise the same before us. The Application stands dismissed.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)